

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Meetings of the Franchise Tax Board		CCR Title & Sections Affected: Title 18, Section 17000.3		Statutes Being Implemented: Rev. and Tax. Code Section 17000.3	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Doug Powers, (916) 845-4962	Projected Dates:			
		Notice: 10/02	Hearing: 12/02	Adoption: 02/03	To OAL: 04/03
Report on the status of all uncompleted rulemaking described on previous calendars: A hearing has been scheduled for December 16, 2002.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: California Method for Computing Tax of Nonresidents		CCR Title & Sections Affected: Title 18, Section 17041		Statutes Being Implemented: Rev. and Tax. Code Section 17041	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Natasha Page, (916) 845-6729	Projected Dates:			
		Notice: 03/03	Hearing: 06/03	Adoption: 10/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Joint Strike Fighter Program – Credit for Qualified Wages Paid		Title 18, Section 17053.36		Rev. and Tax. Code Section 17053	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Branch	Geoff Way, (916) 845-6351	09/02	10/02	12/02	01/03
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>A hearing was held on October 29, 2002. The rulemaking file is expected to be submitted to OAL for adoption sometime in January 2003.</p>					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Joint Strike Fighter Program – Credit for Qualified Property		CCR Title & Sections Affected: Title 18, Section 17053.37		Statutes Being Implemented: Rev. and Tax. Code Section 17053	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Geoff Way, (916) 845-6351	Projected Dates:			
		Notice: 09/02	Hearing: 10/02	Adoption: 12/02	To OAL: 01/03
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>A hearing was held on October 29, 2002. The rulemaking file is expected to be submitted to OAL for adoption sometime in January 2003.</p>					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Income From Intangible Personal Property		Title 18, Section 17952		Rev. and Tax. Code Section 17952	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Branch	Natasha Page, (916) 845-6729	04/03	07/03	10/03	01/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Not included on previous rulemaking calendars.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Credit for Taxes Paid to Another State		CCR Title & Sections Affected: Title 18, Section 18001-1		Statutes Being Implemented: Rev. and Tax. Code Section 18001	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Jeanne Sibert, (916) 845-5554	Projected Dates:			
		Notice: 03/03	Hearing: 06/03	Adoption: 10/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Adjustments Based on Federal Action		CCR Title & Sections Affected: Title 18, Section 18622		Statutes Being Implemented: Rev. and Tax. Code Section 18622	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Cynthia Kent, (713) 853-4604	Projected Dates:			
		Notice: 03/03	Hearing: 06/03	Adoption: 09/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Persons Subject to Withholding Requirements		CCR Title & Sections Affected: Title 18, Section 18662-1		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Income Subject to Withholding and Requirements for Withholding		CCR Title & Sections Affected: Title 18, Section 18662-2		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Amount to be Withheld		Title 18, Section 18662-3		Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Withholding of Delinquent Taxes Due from Both Resident and Nonresident Taxpayers		CCR Title & Sections Affected: Title 18, Section 18662-4		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Remedies of Taxpayer		CCR Title & Sections Affected: Title 18, Section 18662-5		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Withholding Agent		Title 18, Section 18662-6		Rev. and Tax. Code Section 18662	
Responsible Agency Unit:		Contact Person & Phone Number:		Projected Dates:	
Legal Branch		Bruce Langston, (916) 845-3337		Notice:	Hearing:
				06/03	09/03
				Adoption:	To OAL:
				01/04	03/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Certificates of Residence		Title 18, Section 18662-7		Rev. and Tax. Code Section 18662	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Branch	Bruce Langston, (916) 845-3337	06/03	09/03	01/04	03/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Time and Place for Filing Returns of Tax Withheld		CCR Title & Sections Affected: Title 18, Section 18662-8		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Withholding Procedures		CCR Title & Sections Affected: Title 18, Section 18662-11		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Income Subject to Withholding, Requirements for Withholding, and Amount to be Withheld		CCR Title & Sections Affected: Title 18, Section 18662-12		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Corporations Subject to Withholding		CCR Title & Sections Affected: Title 18, Section 18662-13		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Interpleader Action by Withholding Agent		CCR Title & Sections Affected: Title 18, Section 18662-14		Statutes Being Implemented: Rev. and Tax. Code Section 18662	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Bruce Langston, (916) 845-3337	Projected Dates:			
		Notice: 06/03	Hearing: 09/03	Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Audit Procedures		CCR Title & Sections Affected: Title 18, Section 19032		Statutes Being Implemented: Rev. and Tax. Code Section 19032	
Responsible Agency Unit: Audit Branch – Multistate Audit Program Bureau	Contact Person & Phone Number: Edward Campion, (916) 845-4189	Projected Dates:			
		Notice: 06/02	Hearing: 08/02	Adoption: 12/02	To OAL: 02/03
Report on the status of all uncompleted rulemaking described on previous calendars:					
A hearing was held on August 19, 2002. The rulemaking file is expected to be submitted to OAL for adoption sometime in February 2003.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Protest Procedures		CCR Title & Sections Affected: Title 18, Section 19041		Statutes Being Implemented: Rev. and Tax. Code Section 19041	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Benjamin F. Miller, (916) 845-3320	Projected Dates:			
		Notice: 05/02	Hearing: 09/02	Adoption: 12/02	To OAL: 04/03
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Protest Hearings		CCR Title & Sections Affected: Title 18, Section 19044		Statutes Being Implemented: Rev. and Tax. Code Section 19044	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Benjamin F. Miller, (916) 845-3320	Projected Dates:			
		Notice: 05/02	Hearing: 09/02	Adoption: 12/02	To OAL: 04/03
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Failure to File After Notification and Penalty		CCR Title & Sections Affected: Title 18, Section 19133		Statutes Being Implemented: Rev. and Tax. Code Section 19133	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Craig Scott, (916) 845-6510	Projected Dates:			
		Notice: 04/03	Hearing: 07/03	Adoption: 11/03	To OAL: 02/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting to submit to State and Consumer Services Agency for approval.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Closing Agreements		CCR Title & Sections Affected: Title 18, Section 19441		Statutes Being Implemented: Rev. and Tax. Code Section 19441	
Responsible Agency Unit:		Contact Person & Phone Number:		Projected Dates:	
Legal Branch		Doug Powers, (916) 845-4962		Notice: 07/03	Hearing: 10/03
				Adoption: 01/04	To OAL: 03/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board direction before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Tax Clearance Certificate		CCR Title & Sections Affected: Title 18, Section 23334		Statutes Being Implemented: Rev. and Tax. Code Section 23334	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Carissa Lynch, (916) 845-7835	Projected Dates:			
		Notice: 03/02	Hearing: 06/02	Adoption: 11/02	To OAL: 01/03
Report on the status of all uncompleted rulemaking described on previous calendars: <p>The rulemaking file is expected to be submitted to OAL for adoption sometime in January 2003.</p>					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Joint Strike Fighter Program – Credit for Qualified Wages Paid		Title 18, Section 23636		Rev. and Tax. Code Section 23636	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Branch	Geoff Way, (916) 845-6351	09/02	10/02	12/02	01/03
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>A hearing was held on October 29, 2002. The rulemaking file is expected to be submitted to OAL for adoption sometime in January 2003.</p>					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Joint Strike Fighter Program – Credit for Qualified Property		CCR Title & Sections Affected: Title 18, Section 23637		Statutes Being Implemented: Rev. and Tax. Code Section 23637	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Geoff Way, (916) 845-6351	Projected Dates:			
		Notice: 09/02	Hearing: 10/02	Adoption: 12/02	To OAL: 01/03
Report on the status of all uncompleted rulemaking described on previous calendars:					
<p>A hearing was held on October 29, 2002. The rulemaking file is expected to be submitted to OAL for adoption sometime in January 2003.</p>					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Allocation of Interest Expense Between Business and Nonbusiness Income		CCR Title & Sections Affected: Title 18, Section 24344(b)		Statutes Being Implemented: Rev. and Tax. Code Section 24344	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Benjamin F. Miller, (916) 845-3320	Projected Dates:			
		Notice: 05/03	Hearing: 07/03	Adoption: 11/03	To OAL: 02/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Charitable Contributions		CCR Title & Sections Affected: Title 18, Section 24357-1 and 24357-2		Statutes Being Implemented: Rev. and Tax. Code Section 24357	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Renel Sapiandante, (916) 845-5508	Projected Dates:			
		Notice: 05/03	Hearing: 07/03	Adoption: 11/03	To OAL: 02/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

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**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Dividends Through Holding Company		CCR Title & Sections Affected: Title 18, Section 25106		Statutes Being Implemented: Rev. and Tax. Code Section 25106	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Craig Swieso, (916) 845-5244	Projected Dates:			
		Notice: 05/03	Hearing: 08/03	Adoption: 11/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board direction before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
California Source Carryover Items		Title 18, Section 25106.5-6		Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Branch	Mike Brownell, (916) 845-5245	04/03	06/03	10/03	01/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Charitable Contributions		CCR Title & Sections Affected: Title 18, Section 25106.5-7		Statutes Being Implemented: Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Mike Brownell, (916) 845-5245	Projected Dates:			
		Notice: 04/03	Hearing: 06/03	Adoption: 10/03	To OAL: 01/04
<p>Report on the status of all uncompleted rulemaking described on previous calendars:</p> <p>Waiting for Board approval before proceeding.</p>					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Combined Report – Alternative Minimum Tax		Title 18, Section 25106.5-8		Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Branch	Mike Brownell, (916) 845-5245	04/03	06/03	10/03	01/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Combined Report – Single Return		Title 18, Section 25106.5-11		Rev. and Tax. Code Section 25106.5	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Branch	Craig Swieso, (916) 845-5244	04/03	06/03	10/03	01/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Water's-Edge Group - Effectively Connected Income		Title 18, Section 25110		Rev. and Tax. Code Section 25110	
Responsible Agency Unit:	Contact Person & Phone Number:	Projected Dates:			
		Notice:	Hearing:	Adoption:	To OAL:
Legal Branch	Karen Smith, (916) 845-3347	05/03	07/03	11/03	02/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Definition of “Business” and “Nonbusiness Income”		Title 18, Section 25120		Rev. and Tax. Code Section 25120	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Benjamin F. Miller, (916) 845-3320	Projected Dates:			
		Notice: 05/03	Hearing: 07/03	Adoption: 11/03	To OAL: 02/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject:		CCR Title & Sections Affected:		Statutes Being Implemented:	
Expense Allocation Between Business and Nonbusiness Income		Title 18, Section 25120(d)		Rev. and Tax. Code Section 25120	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Benjamin F. Miller, (916) 845-3320	Projected Dates:			
		Notice: 03/03	Hearing: 06/03	Adoption: 09/03	To OAL: 12/03
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board direction before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Definition of Gross Receipts		CCR Title & Sections Affected: Title 18, Section 25120(e)		Statutes Being Implemented: Rev. and Tax. Code Section 25120	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Norm Scott, (916) 845-7632	Projected Dates:			
		Notice: 04/03	Hearing: 06/03	Adoption: 10/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Sales Factor (Federal and State Excise Taxes)		CCR Title & Sections Affected: Title 18, Section 25134(a)(1)(A)		Statutes Being Implemented: Rev. and Tax. Code Section 25134	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Carl Joseph (916) 845-5151	Projected Dates:			
		Notice: 05/03	Hearing: 08/03	Adoption: 10/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Natural Resources – Property of Another		CCR Title & Sections Affected: Title 18, Section 25137(b)		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: William Weissman, (916) 845-5708	Projected Dates:			
		Notice: 03/03	Hearing: 06/03	Adoption: 09/03	To OAL: 12/03
Report on the status of all uncompleted rulemaking described on previous calendars: A symposium has been scheduled for January 29, 2003 if an interested party requests one no later than January 8, 2003.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Special Rules – Sales Factor. (Sales of Intangibles in a Treasury Function – Churning)		CCR Title & Sections Affected: Title 18, Section 25137(c)(1)(D)		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/03	Hearing: 08/03	Adoption: 10/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars: Waiting for Board approval before proceeding.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: 25137 Procedures		CCR Title & Sections Affected: Title 18, Section 25137(d)		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Karl Grossenbacher, (916) 845-6822	Projected Dates:			
		Notice: 04/03	Hearing: 06/03	Adoption: 10/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					

**FRANCHISE TAX BOARD
2003 RULEMAKING CALENDAR**

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Long Term Contracting		CCR Title & Sections Affected: Title 18, Section 25137-2		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Karl Grossenbacher, (916) 845-6822	Projected Dates:			
		Notice: 05/02	Hearing: 08/02	Adoption: 10/02	To OAL: 01/03
Report on the status of all uncompleted rulemaking described on previous calendars: The rulemaking file is expected to be submitted to OAL for adoption sometime in January 2003.					

FRANCHISE TAX BOARD 2003 RULEMAKING CALENDAR

SCHEDULE B: PROPOSED REGULATIONS IMPLEMENTING STATUTES ENACTED PRIOR TO THE YEAR 2002

Subject: Mutual Funds		CCR Title & Sections Affected: Title 18, Section 25137-6		Statutes Being Implemented: Rev. and Tax. Code Section 25137	
Responsible Agency Unit: Legal Branch	Contact Person & Phone Number: Carl Joseph, (916) 845-5151	Projected Dates:			
		Notice: 05/03	Hearing: 08/03	Adoption: 10/03	To OAL: 01/04
Report on the status of all uncompleted rulemaking described on previous calendars:					
Waiting for Board approval before proceeding.					